

**SIKKIM**



**GOVERNMENT**

**GAZETTE**

**EXTRAORDINARY  
PUBLISHED BY AUTHORITY**

**Gangtok**

**Friday 19<sup>th</sup> January, 2018**

**No. 28**

**GOVERNMENT OF SIKKIM  
FINANCE, REVENUE AND EXPENDITURE DEPARTMENT  
COMMERCIAL TAXES DIVISION  
GANGTOK**

**No. 1/2018- State Tax**

**Date: 1<sup>st</sup> January, 2018**

**NOTIFICATION**

In exercise of the powers conferred by sub-section (1) of section 10 of the Sikkim Goods and Services Tax Act, 2017 (9 of 2017) the State Government, on the recommendations of the Council, hereby makes the following further amendments in the notification of the Government of Sikkim in the Department of Finance, Revenue and Expenditure, No.8/2017- State Tax, dated the 30<sup>th</sup> June, 2017, published in the Gazette of Sikkim, Extraordinary, *vide* number 299, dated the 6<sup>th</sup> of July, 2017, namely:-

In the said notification, in the opening paragraph, -

- (a) in clause (i), for the words "one per cent.", the words "half per cent." shall be substituted;
- (b) in clause (iii), for the words "half per cent. of the turnover", the words "half per cent. of the turnover of taxable supplies of goods" shall be substituted.

**Dipa Basnet  
Secretary  
Commercial Taxes Division  
Finance, Revenue & Expenditure Deptt.  
FILE NO.GOS/CTD/2009-2010/16-1C (9) VOL-II**